

# **County of Centre, Pennsylvania**

Single Audit Reports and  
Agreed-Upon Procedures

December 31, 2021

# County of Centre, Pennsylvania

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**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
With *Government Auditing Standards***

To the Board of Commissioners of  
County of Centre, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Centre, Pennsylvania (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Baker Tilly US, LLP*

State College, Pennsylvania  
June 29, 2022

**Independent Auditors' Report on: Compliance  
for Each Major Federal and DHS Program;  
Internal Control Over Compliance Required by the Uniform Guidance and  
the Commonwealth of Pennsylvania, Department of Human Services *Single Audit  
Supplement*; the Schedule of Expenditures of Federal Awards; the Schedule of  
Commonwealth of Pennsylvania, Department of Human Services Expenditures**

To the Board of Commissioners of  
County of Centre, Pennsylvania

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Centre, Pennsylvania's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Commonwealth of Pennsylvania, Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance); and the DHS *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the DHS *Single Audit Supplement* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and DHS program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *DHS Single Audit Supplement* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and DHS program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *DHS Single Audit Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *DHS Single Audit Supplement*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *DHS Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the DHS Single Audit Supplement**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and the schedule of the Department of Human Services Expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and the Commonwealth of Pennsylvania, *DHS Single Audit Supplement*, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of the Commonwealth of Pennsylvania, Department of Human Services Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

State College, Pennsylvania  
September 29, 2022

**County of Centre, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Project Title	Assistance Listing Number	Pass-Through Grantor's Number/ Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2021	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2021	Passed Through to Subrecipients
<b>U.S. Department of Agriculture</b>								
Passed Through the Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs)	10.568	ME441857	\$ 10,192	\$ 1,300	\$ 49,162	\$ 49,162	\$ 40,270	\$ -
<b>U.S. Department of Housing and Urban Development</b>								
Passed Through the Pennsylvania Department of Community and Economic Development								
Community Development Block Grants/State's Program	14.228	C000075971	24,820	-	24,820	24,820	-	-
Community Development Block Grants/State's Program	14.228	C000066600	778	-	778	778	-	778
Community Development Block Grants/State's Program	14.228	C000075483	71,358	-	115,269	115,269	43,911	10,854
Community Development Block Grants/State's Program	14.228	C000069019	39,808	-	82,560	82,560	42,752	77,433
Community Development Block Grants/State's Program	14.228	C000073665	85,887	-	85,887	85,887	-	85,887
Community Development Block Grants/State's Program	14.228	C000070741	16,000	-	45,904	45,904	29,904	24,904
Total Community Development Block Grants/State's Program			238,651	-	355,218	355,218	116,567	199,856
COVID 19 - Emergency Solutions Grant Program	14.231	C000074146	111,263	1,732	171,867	171,867	62,336	171,867
Continuum of Care Program	14.267	PA0814L3T091903	165,611	18,856	146,755	146,755	-	146,755
Continuum of Care Program	14.267	PA0814L3T092004	33,535	-	51,552	51,552	18,017	51,552
Total Continuum of Care Program			199,146	18,856	198,307	198,307	18,017	198,307
Total U.S. Department of Housing and Urban Development			549,060	20,588	725,392	725,392	196,920	570,030
<b>U.S. Department of the Interior</b>								
Payment in Lieu of Taxes	15.226	N/A	21,658	-	21,658	21,658	-	-
<b>U.S. Department of Justice</b>								
Passed Through the Pennsylvania Commission on Crime and Delinquency:								
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-01-33268	95,229	44,058	66,224	66,224	15,053	-
Violence Against Women Formula Grants	16.588	2018/2019/2020-VA-01/02/03-34526	91,858	-	119,611	119,611	27,753	19,731
Violence Against Women Formula Grants	16.588	2018/2019-VA-01/02/03 28789	37,440	28,026	9,414	9,414	-	-
Total Violence Against Women Formula Grants			129,298	28,026	129,025	129,025	27,753	19,731
Enhancement of Services for the Justice Involved	16.738	2017-JG-LS-32845	32,238	-	46,249	46,249	14,011	-
Body-Worn Camera Policy and Implementation Program	16.835	2018/2019-BW-01 33062	3,155	-	3,155	3,155	-	-
Total passed through the Pennsylvania Commission on Crime and Delinquency			259,920	72,084	244,653	244,653	56,817	19,731
Drug Court Discretionary Grant Program	16.585	2017-DC-BX-0058	84,702	41,432	84,023	84,023	40,753	-
State Criminal Alien Assistance Program	16.606	N/A	-	(8,775)	13,514	13,514	4,739	-
Passed Through the Pennsylvania Department of Health:								
Prescription Drug Monitoring Program	16.754	N/A	5,000	-	5,000	5,000	-	-
Total U.S. Department of Justice			349,622	104,741	347,190	347,190	102,309	19,731

See notes to schedule of expenditures of federal awards



**County of Centre, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Project Title	Assistance Listing Number	Pass-Through Grantor's Number/ Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2021	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2021	Passed Through to Subrecipients
<b>U.S. Department of Transportation</b>								
Passed Through the Pennsylvania Department of Transportation:								
COVID 19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	N/A	\$ 766,990	\$ 463,490	\$ 303,500	\$ 303,500	\$ -	\$ -
Capital Assistance Program Grants, Transit Services Programs Cluster	20.513	CCA-G-19-20-CNTRCO-00657	287,813	-	287,813	287,813	-	-
State and Community Highway Safety, Highway Safety Cluster	20.600	N/A	76,941	17,372	77,238	77,238	17,669	77,238
Total U.S. Department of Transportation			1,131,744	480,862	668,551	668,551	17,669	77,238
<b>U.S. Department of Treasury</b>								
Passed Through the Pennsylvania Department of Human Services:								
COVID 19 - Emergency Rental Assistance Program	21.023	N/A	14,064,943	-	5,746,382	5,746,382	(8,318,561)	865,093
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP1628	15,770,692	-	5,528,000	5,528,000	(10,242,692)	3,102,102
Total U.S. Department of Treasury			29,835,635	-	11,274,382	11,274,382	(18,561,253)	3,967,195
<b>Environmental Protection Agency</b>								
Passed Through the Pennsylvania Department of Environmental Protection:								
Chesapeake Bay Program	66.466	ME4100081735	76,189	-	76,189	76,189	-	76,189
<b>U.S. Department of Education</b>								
Passed Through the Pennsylvania Department of Human Services:								
Special Education - Grants for Infants and Families	84.181	N/A	56,220	-	56,220	56,220	-	-
<b>U.S. Department of Health and Human Services</b>								
Passed Through the Pennsylvania Department of Aging:								
Special Programs for the Aging - Title VII - Elder Abuse	93.041	4100034528	1,100	-	1,100	1,100	-	-
Special Programs for the Aging - Title VII - Ombudsman	93.042	4100034528	2,750	-	2,750	2,750	-	-
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043	4100034528	5,327	-	4,775	4,775	(552)	-
Aging Cluster:								
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	4100034528	138,644	-	138,644	138,644	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	4100034528	91,669	-	91,669	91,669	-	-
COVID 19 - Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	4100034528	-	(73,170)	73,170	73,170	-	-
Nutrition Services Incentive Program	93.053	4100034528	48,340	-	48,340	48,340	-	-
Total Aging Cluster			278,653	(73,170)	351,823	351,823	-	-
National Family Caregiver Support, Title III, Part E	93.052	4100034528	28,857	-	26,013	26,013	(2,844)	-
Medicare Enrollment Assistance Program	93.071	4100034528	3,938	-	3,938	3,938	-	-
State Health Insurance Assistance Program	93.324	4100034528	11,848	-	11,848	11,848	-	-
Total passed through the Pennsylvania Department of Aging			332,473	(73,170)	402,247	402,247	(3,396)	-

See notes to schedule of expenditures of federal awards

**County of Centre, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Project Title	Assistance Listing Number	Pass-Through Grantor's Number/Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2021	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2021	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>								
Passed Through the Pennsylvania Department of Human Services:								
Guardianship Assistance	93.090	N/A	\$ 44,302	\$ 31,540	\$ 47,382	\$ 47,382	\$ 34,620	\$ -
COVID 19 - Guardianship Assistance	93.090	N/A	5,069	-	5,069	5,069	-	-
IT Grant	93.090	N/A	22	-	22	22	-	-
Total Guardian Assistance Program			49,393	31,540	52,473	52,473	34,620	-
Suicide Prevention	93.243	N/A	1,000	-	1,000	1,000	-	-
PA Prevention Program	93.472	N/A	-	-	595	595	595	-
Promoting Safe and Stable Families	93.556	2001PAFFTA	6,378	2,677	10,304	10,304	6,603	-
Temporary Assistance for Needy Families - 477 Cluster	93.558	N/A	281,205	274,153	288,257	288,257	281,205	288,257
Child Support Enforcement	93.563	N/A	712,386	163,600	651,214	651,214	102,428	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	25,362	-	25,362	25,362	-	-
Foster Care - Title IV-E	93.658	N/A	966,607	588,983	831,131	831,131	453,507	-
COVID 19 - Foster Care - Title IV-E	93.658	N/A	46,829	-	46,829	46,829	-	-
IT Grant	93.658	N/A	20,298	-	20,298	20,298	-	-
Administrative Costs - Title IV-E	93.658	N/A	1,439	694	1,000	1,000	255	-
Total Title IV-E			1,035,173	589,677	899,258	899,258	453,762	-
COVID 19 - Adoption Assistance	93.659	N/A	67,140	-	67,140	67,140	-	-
IT Grant	93.659	N/A	970	-	970	970	-	-
Adoption Assistance	93.659	N/A	608,331	403,022	623,144	623,144	417,835	-
Total Adoption Assistance			676,441	403,022	691,254	691,254	417,835	-
Social Services Block Grants - Title XX - Children and Youth	93.667	N/A	68,743	-	68,743	68,743	-	-
Social Services Block Grants - MH	93.667	N/A	21,208	-	21,208	21,208	-	-
Social Services Block Grants - ID	93.667	N/A	39,614	-	39,614	39,614	-	-
Total Social Services Block Grant			129,565	-	129,565	129,565	-	-
Chafee Foster Care Independence Program	93.674	N/A	6,179	(9,117)	24,714	24,714	9,418	24,714
Medical Assistance Program - Opioid State Targeted Response	93.788	4100053196	211,073	-	211,073	211,073	-	-
Block Grants for Community Mental Health Services	93.958	N/A	401,770	-	401,770	401,770	-	-
Medicaid Cluster								
Passed Through the Pennsylvania Department of Aging:								
Medical Assistance Program - LAMP/OBRA	93.778	4100034528	21,946	-	21,946	21,946	-	-
Passed Through the Pennsylvania Department of Human Services:								
Medical Assistance Program - Medicaid	93.778	N/A	1,349	1,600	4,407	4,407	4,658	-
Medical Assistance Program - Title IV-D Incentive	93.778	ME5323114014	308	-	308	308	-	-
Medical Assistance Program - Transportation	93.778	N/A	301,467	(109,379)	303,422	303,422	(107,424)	-
Medical Assistance Program - Waiver	93.778	N/A	90,486	18,445	142,486	142,486	70,445	37,706
Medical Assistance Program - IT&F Waiver	93.778	N/A	27,667	-	27,667	27,667	-	-
Total Medicaid Cluster			443,223	(89,334)	500,236	500,236	(32,321)	37,706
Passed Through the Pennsylvania Department of Health:								
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	10,000	-	10,000	10,000	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100053196	543,770	-	543,770	543,770	-	-
Total U.S. Department of Health and Human Services			4,865,391	1,293,048	4,843,092	4,843,092	1,270,749	350,677

See notes to schedule of expenditures of federal awards

**County of Centre, Pennsylvania**

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Project Title	Assistance Listing Number	Pass-Through Grantor's Number/Grant Number	Total Received for the Year	Accrued or (Deferred) Revenue at January 1, 2021	Revenue Recognized	Total Federal Expenditures	Accrued or (Deferred) Revenue at December 31, 2021	Passed Through to Subrecipients
<b>Corporation for National Community Services</b>								
Passed Through Pennsylvania Department of Corporation for National and Community Service:								
Retired and Senior Volunteer Program	94.002	035RAPA	\$ 67,301	\$ 28,298	\$ 39,003	\$ 39,003	\$ -	\$ -
<b>U.S. Department of Homeland Security</b>								
Passed Through Pennsylvania Emergency Management Agency:								
Emergency Management Performance Grants	97.042	N/A	105,343	133,809	109,558	109,558	138,024	-
Hazardous Material Response Grants	97.047	PEMA-2020-012	38,590	-	38,590	38,590	-	-
Homeland Security Grant Program	97.067	N/A	75,468	-	75,468	75,468	-	75,468
Total U.S. Department of Homeland Security			<u>219,401</u>	<u>133,809</u>	<u>223,616</u>	<u>223,616</u>	<u>138,024</u>	<u>75,468</u>
Total expenditures of federal awards			<u>\$ 37,182,413</u>	<u>\$ 2,062,646</u>	<u>\$ 18,324,455</u>	<u>\$ 18,324,455</u>	<u>\$ (16,795,312)</u>	<u>\$ 5,136,528</u>

See notes to schedule of expenditures of federal awards

# County of Centre, Pennsylvania

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Notes to Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Centre, Pennsylvania (the County) under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the County.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represents adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

In-kind (non-cash) values are reported in the Schedule at the fair value of the commodities received and disbursed.

## 3. Indirect Cost Rate

The County has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

## County of Centre, Pennsylvania

Schedule of Commonwealth of Pennsylvania, Department of Human Services Expenditures  
Year Ended December 31, 2021

Grantor/Program Title	Combined Federal and State Expenditures
<b>Pennsylvania Department of Human Services</b>	
Children and Youth Services	\$ 9,778,103
Mental Health/Intellectual Disabilities	7,961,010
Emergency Rental Assistance Program	5,746,382
Child Support Enforcement	776,214
Medical Assistance Transportation	606,843
Combined Homeless Assistance Programs	977,223
Human Services Development Fund	<u>285,439</u>
Total selected Pennsylvania Department of Human Services Assistance	<u><u>\$ 26,131,214</u></u>

Note: This schedule includes selected Commonwealth of Pennsylvania, Department of Human Services (DHS) Assistance received by the County of Centre, Pennsylvania, and is presented using the modified accrual basis of accounting. Amounts reported in this schedule agree with the amounts included in the County's basic financial statements.

# County of Centre, Pennsylvania

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

## Section I - Summary of Auditors' Results

### Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes  X  No  
Significant deficiency(ies) identified? \_\_\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes  X  No

### Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_\_\_ yes  X  No  
Significant deficiency(ies) identified?  X  yes \_\_\_\_\_ none reported

Type of auditors' report issued on compliance for major federal and Commonwealth of Pennsylvania, Department of Human Services (DHS) programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and/or the DHS *Single Audit Supplement*?  X  yes \_\_\_\_\_ No

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.023	COVID 19 - Emergency Rental Assistance Program
21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds

Identification of major DHS programs:

<u>Name of DHS Program</u>
None (none of the County's major federal award programs passed through DHS were subject to testing pursuant to the DHS Single Audit guidelines)

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  X  yes \_\_\_\_\_ no

## Section II - Financial Statement Findings

None.

## County of Centre, Pennsylvania

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

### Section III - Federal Award Findings and Questioned Costs

#### Finding 2021-001: Uniform Guidance Subrecipient Monitoring – Significant Deficiency

*Federal Program:* Assistance listing #21.023, Emergency Rental Assistance Program, U.S. Department of Health and Human Services, Passed through the Pennsylvania Department of Human Services, Pass-Through Entity Identifying Number: Not available

*Criteria:* Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), §200.332 "Requirements for pass-through entities", requires that subawards be clearly identified to the subrecipient as a subaward, and that the pass through entity evaluate each subrecipient's risk of noncompliance with federal statutes, regulations and the terms and conditions of the subaward for purposes of determining the appropriate extent of subrecipient monitoring. As detailed in 2 CFR sections 200.331(d) through (f), the Uniform Guidance requires pass-through entities to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

*Condition:* In the early stages of its Emergency Rental Assistance Program, the County had outsourced certain administrative responsibilities, including eligibility determination, to a third party. The initial contractual arrangement did not identify the arrangement as a subaward. In addition, the County did not initially perform a risk assessment as related to this third party and its potential involvement in the Emergency Rental Assistance Program.

*Questioned costs:* N/A

*Context:* The Emergency Rental Assistance Program was a new and significant program at Centre County during 2021. In order to supplement its internal capabilities, the County outsourced portions of the Emergency Rental Assistance Program to a third party with whom it had a longstanding, positive working relationship.

*Effect:* The County is not in compliance with the Uniform Guidance, §200.332.

*Cause:* The third party's role as a subrecipient was not identified until after it the program was already in process.

*Recommendation:* We recommend that the County evaluate such relationships earlier on in the process.

*Views of Responsible Officials and Planned Corrective Actions:* The County is actively reviewing third party's relationships. See corrective action plan.

## County of Centre, Pennsylvania

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Summary Schedule of Prior Year Audit Findings  
Year Ended December 31, 2021

### Section IV - Summary of Prior Year Audit Findings

#### **Finding 2020-001: Internal Control Over Financial Reporting - Continuing Disclosure Compliance - Significant Deficiency**

*Condition/Context:* As part of our audit of the County's financial statements, we noted that the County did not meet its Municipal Securities Continuing Disclosure requirements filing deadline relative to its outstanding General Obligation Bonds, Series of 2011, 2012A, 2012B, 2017A, 2017B and 2017C; the County's continuing disclosure requirement is due to be filed by September 30 of each year for the fiscal year ended the previous December 31. The County has since made its continuing disclosure filing relative to the 2020 calendar year on October 21, 2020.

*Recommendation:* We recommend that the County update its SEC Rule 15c2-12 filings and create an annual reminder system to update its filing(s) on a timely basis.

*Resolution:* Management has input controls and checks that have been followed. It was noted that the County did in fact meet its filing deadline in 2021 due to the controls that have been implemented.



## Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Commissioners of  
County of Centre, Pennsylvania and  
Commonwealth of Pennsylvania, Department of Human Services

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and management of the County of Centre, Pennsylvania (the County) on the DHS financial schedules and exhibits required by the DHS *Single Audit Supplement* of the County as of and for the years ended June 30, 2021 and December 31, 2021. The County's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

DHS has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the financial accounts of the County during the years ended June 30, 2021 and December 31, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all the users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- a. We have agreed by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for the fiscal periods ended June 30, 2021 and December 31, 2021, have been accurately compiled and reflect the audited books and records of the County. We also agreed by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS *Single Audit Supplement* pertaining to this period.

Program Name	Page Number	Exhibit Number	Schedule/Exhibit
Title IV-D Child Support Program	18	A-1 (a)	Comparison of Single Audit Expenditures With the Reported Expenditures
Title IV-D Child Support Program	19	A-1 (c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Program	20	A-1 (d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account
Medical Assistance Transportation	21	III	Revenues and Expenditures
Early Intervention Program	22	V (a) EI	Revenues, Expenditures and Carryover Funds
Early Intervention Program	23	V (b) EI	Report of Income and Expenditures
Block Grant Summary Report	24	VI (a) BG-S	Report of Income and Expenditures
County Human Services Block Grant	25	VI (b) BG-S	Report of Income and Expenditures

- b. We inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on reports submitted to DHS for the period reported upon.

- c. With regard to the Reconciliation Supplemental Financial Schedule (Exhibit XX on Page 26) (the Reconciliation Schedule), we have performed the following procedures:
1. We have agreed by comparison of amounts and classifications the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" (Column C), which summarizes DHS federal expenditure amounts as of December 31, 2021, have been accurately compiled and reflect the audited books, records and SEFA of the County.
  2. We have agreed by comparison of amounts and classifications the program receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" (Column D), which summarizes DHS federal receipt amounts as of December 31, 2021, have been accurately compiled and reflect the amounts reported on the audit confirmation reply from Pennsylvania.
  3. We have recalculated the dollar amount and percentage differences between the Federal Expenditures per the SEFA (Column C) and the Federal Awards Received per the audit confirmation reply from Pennsylvania (Column D) on the Reconciliation Schedule.
  4. We have agreed by comparison to the audited books and records that the dollar amount differences (Column E) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
  5. We have agreed by comparison to the audited books and records that the explanation of differences (Column G) between the expenditures (Column C) and receipts (Column D) on the Reconciliation Schedule accurately reflect the audited books and records of the County.
- d. With regard to the Child Protective Services Law (CPSL) monitoring of In-Home Purchased Services Providers (Exhibit XXI on Page 27), we have performed the following procedures:
1. We have agreed by comparison of provider Name (column A) to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal or similar records.
  2. We have agreed by comparison of provisions the Provider Contract with requirements of the CPSL.
  3. We have agreed by comparison that information in columns C through I of Exhibit XXI to the CCYA's monitoring records for In-Home Purchased Service Providers.

The procedures detailed in paragraphs (a), (b), (c) and (d) above disclosed no adjustments or findings for the period reported upon.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the DHS financial schedules and exhibits required by the DHS *Single Audit Supplement* of the County as of and for the year ended December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commonwealth of Pennsylvania, Department of Human Services, the Board of Commissioners, management and others within the County of Centre, Pennsylvania and is not intended to be, and should not be, used by anyone other than those specified parties.

*Baker Tilly US, LLP*

State College, Pennsylvania  
September 29, 2022

County of Centre, Pennsylvania

Title IV-D Child Support Program

Exhibit A-1(a)

Comparison of Single Audit Expenditures With the Reported Expenditures  
June 30, 2021

	Single Audit Expenditures					Reported Expenditures					Single Audit Over (Under) Expenditures				
	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid	Total	Unallowable	Incentive Paid Costs	Net	Amount Paid
<b>Quarter Ending: 9/30/20</b>															
1. Salary/Overhead	\$ 248,500	\$ 6,775	\$ 31,251	\$ 210,474	\$ 138,913	\$ 248,500	\$ 6,775	\$ 31,251	\$ 210,474	\$ 138,913	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	1	-	-	1	1	1	-	-	1	1	-	-	-	-	-
3. Interest/Program Income	2,120	57	-	2,063	1,362	2,120	57	-	2,063	1,362	-	-	-	-	-
4. Blood Testing Fees	178	-	-	178	117	178	-	-	178	117	-	-	-	-	-
5. Blood Testing Costs	226	-	-	226	149	226	-	-	226	149	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 246,427</u>	<u>\$ 6,718</u>	<u>\$ 31,251</u>	<u>\$ 208,458</u>	<u>\$ 137,582</u>	<u>\$ 246,427</u>	<u>\$ 6,718</u>	<u>\$ 31,251</u>	<u>\$ 208,458</u>	<u>\$ 137,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Quarter Ending: 12/31/20</b>															
1. Salary/Overhead	\$ 291,060	\$ 10,566	\$ 31,251	\$ 249,243	\$ 164,500	\$ 291,060	\$ 10,566	\$ 31,251	\$ 249,243	\$ 164,500	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	1,310	41	-	1,269	838	1,310	41	-	1,269	838	-	-	-	-	-
4. Blood Testing Fees	155	-	-	155	102	155	-	-	155	102	-	-	-	-	-
5. Blood Testing Costs	59	-	-	59	39	59	-	-	59	39	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 289,654</u>	<u>\$ 10,525</u>	<u>\$ 31,251</u>	<u>\$ 247,878</u>	<u>\$ 163,599</u>	<u>\$ 289,654</u>	<u>\$ 10,525</u>	<u>\$ 31,251</u>	<u>\$ 247,878</u>	<u>\$ 163,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Quarter Ending: 3/31/21</b>															
1. Salary/Overhead	\$ 265,820	\$ 8,338	\$ 31,251	\$ 226,231	\$ 149,312	\$ 265,820	\$ 8,338	\$ 31,251	\$ 226,231	\$ 149,312	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	1,910	59	-	1,851	1,222	1,910	59	-	1,851	1,222	-	-	-	-	-
4. Blood Testing Fees	238	-	-	238	157	238	-	-	238	157	-	-	-	-	-
5. Blood Testing Costs	123	-	-	123	81	123	-	-	123	81	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 263,795</u>	<u>\$ 8,279</u>	<u>\$ 31,251</u>	<u>\$ 224,265</u>	<u>\$ 148,014</u>	<u>\$ 263,795</u>	<u>\$ 8,279</u>	<u>\$ 31,251</u>	<u>\$ 224,265</u>	<u>\$ 148,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Quarter Ending: 6/30/21</b>															
1. Salary/Overhead	\$ 306,899	\$ 8,580	\$ 31,251	\$ 267,068	\$ 176,265	\$ 306,899	\$ 8,580	\$ 31,251	\$ 267,068	\$ 176,265	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fees/Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. Interest/Program Income	1,683	47	-	1,636	1,080	1,683	47	-	1,636	1,080	-	-	-	-	-
4. Blood Testing Fees	2	-	-	2	1	2	-	-	2	1	-	-	-	-	-
5. Blood Testing Costs	59	-	-	59	39	59	-	-	59	39	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net total	<u>\$ 305,273</u>	<u>\$ 8,533</u>	<u>\$ 31,251</u>	<u>\$ 265,489</u>	<u>\$ 175,223</u>	<u>\$ 305,273</u>	<u>\$ 8,533</u>	<u>\$ 31,251</u>	<u>\$ 265,489</u>	<u>\$ 175,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent accountants' report on applying agreed-upon procedures

# County of Centre, Pennsylvania

Title IV-D Child Support Program

Exhibit A-1 (c)

Comparison of Reported Incentives to Incentives on Deposit

Year Ended December 31, 2021

<u>Month</u>	<u>MSE Paid Cost Worksheet Ending Incentive Balance</u>	<u>Audited Title IV-D Account Incentive Balance</u>	<u>Type of Account Structure</u>
January	\$ 257,260	\$ 257,260	
March	252,115	252,115	( X ) Separate Bank Account
June	266,242	266,242	( ) Restricted Fund-General Ledger
September	261,669	261,669	( ) Other: _____
December	254,331	254,331	

NOTE: Do not include income received from interest or medical incentives.

## County of Centre, Pennsylvania

Title IV-D Child Support Program

Exhibit A-1 (d)

Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account

Year Ended December 31, 2021

	<b>Single Audit Title IV-D Account</b>	<b>Reported Title IV-D Account</b>	<b>Single Audit Over/(Under) Reported</b>
<b>Balance at January 1</b>	\$ 714,345	\$ 714,345	\$ -
<b>Receipts:</b>			
Reimbursements	651,214	651,214	-
Incentives	125,000	125,000	-
Title XIX Incentives	-	-	-
Interest	122	122	-
Program income	1,287	1,287	-
Genetic testing costs	466	466	-
Maintenance of effort (MOE)	-	-	-
Other:	-	-	-
<b>Total Receipts</b>	<b>778,089</b>	<b>778,089</b>	<b>-</b>
<b>Intra-Fund Transfers-In</b>	<b>375,801</b>	<b>375,801</b>	<b>-</b>
<b>Funds Available</b>	<b>1,868,235</b>	<b>1,868,235</b>	<b>-</b>
<b>Disbursements:</b>			
Incentive paid costs	124,692	124,692	-
Transfer to general fund	919,290	919,290	-
Other: _____	-	-	-
<b>Total Disbursements</b>	<b>\$ 1,043,982</b>	<b>\$ 1,043,982</b>	<b>\$ -</b>
<b>Intra-Fund Transfers-Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Balance at December 31</b>	<b>\$ 824,253</b>	<b>\$ 824,253</b>	<b>\$ -</b>

The Title IV-D account consists of three accounts.

The Title IV-D account is comprised of one checking and two money-market accounts.

**County of Centre, Pennsylvania**Medical Assistance Transportation  
Revenues and Expenditures  
Year Ended June 30, 2021

Exhibit III

	<u>Reported</u>	<u>Actual</u>	<u>Difference</u>
<b>Service Data</b>			
Expenditures:			
Group I Clients	\$ 620,714	\$ 620,714	\$ -
Group II Clients	-	-	-
	<u>        </u>	<u>        </u>	<u>        </u>
Total expenditures	<u>\$ 620,714</u>	<u>\$ 620,714</u>	<u>\$ -</u>
<b>Allocation Data</b>			
Revenues:			
Department of Public Welfare	\$ 620,624	\$ 620,624	\$ -
Interest income	90	90	-
	<u>        </u>	<u>        </u>	<u>        </u>
Total revenues	<u>620,714</u>	<u>620,714</u>	<u>-</u>
<b>Funds Expended</b>			
Operating costs	478,822	478,822	-
Administrative costs	141,892	141,892	-
	<u>        </u>	<u>        </u>	<u>        </u>
Total funds expended	<u>620,714</u>	<u>620,714</u>	<u>-</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*See independent accountants' report on applying agreed-upon procedures*

**County of Centre, Pennsylvania**

Early Intervention Program  
 Revenues, Expenditures and Carryover Funds  
 Year Ended June 30, 2021

Exhibit V (a) EI

Source of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation	Balance of Funds	Grant Fund Adjustments	Total Fund Balance
		Carryover	Allotment	Total Allocation				
<b>A. Early Intervention</b>								
1. Early Intervention Services	10235	\$ 69,547	\$ 771,071	\$ 840,618	\$ 767,656	\$ 72,962	\$ (587)	\$ 72,375
2. Early Intervention Training	10235	213	2,134	2,347	2,347	-	-	-
3. Early Intervention Administration	10235	-	59,747	59,747	59,747	-	-	-
4. Infants and Toddlers with Disabilities (Part C)	70170	-	56,220	56,220	56,220	-	-	-
5. Medicaid Administration - State	10235	-	36,532	36,532	36,532	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention		<u>\$ 69,760</u>	<u>\$ 925,704</u>	<u>\$ 995,464</u>	<u>\$ 922,502</u>	<u>\$ 72,962</u>	<u>\$ (587)</u>	<u>\$ 72,375</u>

See independent accountants' report on applying agreed-upon procedures



## County of Centre, Pennsylvania

Early Intervention Program  
 Report of Income and Expenditures  
 Year Ended June 30, 2021

Exhibit V (b) EI

	Administration Office	Early Intervention	Service Coordination	Total
I. Total Allocation	\$ -	\$ -	\$ -	\$ 995,464
II. Total Expenditures	137,710	508,318	460,603	1,106,631
III. Costs Over Allocation				
A. County Funded - Eligible	-	-	-	-
B. County Funded - Ineligible	-	-	-	-
C. Other - Eligible	-	-	-	-
D. Other - Ineligible	-	-	-	-
Total Costs Over Allocation	-	-	-	-
IV. Revenues				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	50,895	50,895
D. Medical Assistance Admin Claims - EI Waiver	15,858	-	-	15,858
E. Medical Assistance Admin Claims - EI Other	18,934	-	-	18,934
F. Earned Interest	-	-	-	-
G. Other	-	-	-	-
Total Revenues	34,792	-	50,895	85,687
V. DHS Reimbursement				
A. DHS Categorical Funding - 90%	59,747	457,486	368,737	885,970
B. DHS Categorical Funding - 100%	36,532	-	-	36,532
VI. County Match - 10%	6,639	50,832	40,971	98,442
VII. Total DHS Reimbursement and County Match	<u>\$ 102,918</u>	<u>\$ 508,318</u>	<u>\$ 409,708</u>	<u>\$ 1,020,944</u>
VIII. Total Carryover				<u>\$ 72,962</u>

See independent accountants' report on applying agreed-upon procedures

**County of Centre, Pennsylvania**

Block Grant Summary Report  
 Report of Income and Expenditures  
 Year Ended June 30, 2021

Exhibit VI (a) BG-S

County Match (%)	4.61%
Actual County Match (\$)	\$ 259,166
Actual County Match (%)	4.61%

Block Grant Reporting		Costs Eligible for DHS Participation							Balance of Funds	Adjustments	Total Fund Balance
Sources of Funding	Appropriation	DHS Allocation	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1. State Human Services Block Grant	Multiple	\$ 5,640,135	\$ 3,657,942	\$ 534,648	\$ 437,873	\$ 411,008	\$ 316,737	\$ 5,358,208	\$ 281,927	\$ -	\$ 281,927
2. SSBG	Multiple	60,822	21,208	39,614	-	-	-	60,822	-	-	-
3. SABG	80884	-	-	-	-	-	-	-	-	-	-
4. CMHSBG	70167	192,488	192,488	-	-	-	-	192,488	-	-	-
5. MA	70175	-	-	-	-	-	-	-	-	-	-
6. Reserved		-	-	-	-	-	-	-	-	-	-
Total for Block Grant		<u>\$ 5,893,445</u>	<u>\$ 3,871,638</u>	<u>\$ 574,262</u>	<u>\$ 437,873</u>	<u>\$ 411,008</u>	<u>\$ 316,737</u>	<u>\$ 5,611,518</u>	<u>\$ 281,927</u>	<u>\$ -</u>	<u>\$ 281,927</u>

Retained Earnings	
I. Unexpended Allocation	\$281,927
II. Maximum Retained Earnings (5%)	\$282,007
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$281,927

Prior Year Retained Earnings	
I. FY 18-19 Retained Earnings	\$269,605
II. Total Expended Retained Earnings-5%	\$269,605
III. Amount to be Returned to DHS	\$0

See independent accountants' report on applying agreed-upon procedures

**County of Centre, Pennsylvania**

County Human Services Block Grant  
 Report of Income and Expenditures  
 Year Ended June 30, 2021

Exhibit VI(b) BG-S

Source of DHS Funding	Appropriation	Total Carryover	Allotment	DHS Allocation	Cost Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
<b>A. Mental Health Services</b>								
1. State - Personal Care Homes	10252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Federal - Adult Health Quality Measures	10248	-	-	-	-	-	-	-
3. Federal - Self Directed Care - TTI	10252	-	-	-	-	-	-	-
4. Federal - Infusing Peer Specialist into Crisis Services - TTI	70154	-	-	-	-	-	-	-
5. Federal - PATH Homeless Grant	70522	-	-	-	-	-	-	-
6. Federal - Capitalization of POMS	70651	-	-	-	-	-	-	-
7. Federal - Youth Suicide Prevention	70747	-	-	-	-	-	-	-
8. Federal - Jail Diversion & Trauma Recovery	80343	-	-	-	-	-	-	-
9. Federal - Adult Launch	70127	-	-	-	-	-	-	-
10. Federal - Bio-Terrorism Hospital Preparedness	70589	-	-	-	-	-	-	-
Subtotal Mental Health Services		-	-	-	-	-	-	-
<b>B. Intellectual Disabilities Services</b>								
1. Other	10255	-	-	-	-	-	-	-
2. Elwyn	10236	-	-	-	-	-	-	-
3. Money Follows the Person	10263	-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		-	-	-	-	-	-	-
<b>C. Total for Non-Block Grant Reporting</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent accountants' report on applying agreed-upon procedures

**County of Centre, Pennsylvania**

Reconciliation Supplemental Financial Schedule  
Year Ended December 31, 2021

Exhibit XX

**Federal Awards Passed Through the Pennsylvania Department of Human Services  
Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply**

(A)	(B)	(C)	(D)	(E)	(F)	(G)
CFDA Name	CFDA Number	Federal Expenditures per the SEFA	Federal Awards Received per the Audit Confirmation Reply From Pennsylvania	Difference (C-D)	% Difference (E/D)	Detailed Explanation of the Differences
Special Education - Grants for Infants and Families	84.181	\$ 56,220	\$ 42,165	\$ 14,055	33.33%	1
Guardianship Assistance - Title IV-E	93.090	52,473	49,393	3,080	6.24%	1
Suicide Prevention	93.243	1,000	1,000	-	0.00%	N/A
PA Prevention Program	93.472	595	-	595	100.00%	1
Promoting Safe and Stable Families	93.556	10,304	6,378	3,926	61.56%	1
Temporary Assistance for Needy Families	93.558	288,257	281,205	7,052	2.51%	1
Child Support Enforcement	93.563	651,214	595,178	56,036	9.41%	1
Stephanie Tubbs Jones Child Welfare Services Program	93.645	25,362	19,021	6,341	33.34%	1
Foster Care Title IV-E	93.658	899,258	1,061,942	(162,684)	-15.32%	1
Adoption Assistance	93.659	691,254	676,441	14,813	2.19%	1
Social Services Block Grant	93.667	129,565	97,174	32,391	33.33%	1
Chafee Foster Care Independence Program	93.674	24,714	6,179	18,535	299.97%	1
Medical Assistance Program	93.778	478,290	472,081	6,209	1.32%	1
Opioid STR	93.788	211,073	211,074	(1)	0.00%	N/A
Block Grants for Community Mental Health Services	93.958	401,770	301,327	100,443	33.33%	1
Emergency Rental Assistance Program	21.023	5,746,382	14,064,943	(8,318,561)	-59.14%	2
		<u>\$ 9,667,731</u>	<u>\$ 17,885,501</u>	<u>\$ (8,217,770)</u>	<u>-45.95%</u>	

N/A - amounts are in agreement

1. The difference is due to timing based on the audit confirmation reflecting cash payments versus the modified accrual accounting of federal expenditures on the schedule of federal expenditures.

2. The Emergency Rental Assistance Program was advanced funded and given a new extended deadline and as such the County will continue to have federal expenditures in the following year.

*See independent accountants' report on applying agreed-upon procedures*

**County of Centre, Pennsylvania**

Children and Youth Agency Monitoring Schedule  
Year Ended December 31, 2021

Exhibit XXI

**Centre County Children and Youth Agency  
Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year	List Any Exceptions Noted During Current Year Monitoring	If Applicable, Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-up Was Done on Prior Year Monitoring	Has Provider Implemented the CAP
Wardell and Associates	No	07/01/21	Yes	1	N/A	N/A	N/A	N/A
Centre County Youth Service Bureau	No	06/29/21	Yes	None	N/A	N/A	N/A	N/A

1. In February 2021 CYS was overbilled, corrections were made in June 2021.

*See independent accountants' report on applying agreed-upon procedures*